

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:

DELPHI CORPORATION, et al,

In Proceedings For A
Reorganization Under
Chapter 11
Case No.: 05-44481
Jointly Administered

Debtors.

-----X
Claim No.: 11130

NOTICE OF TRANSFER OF CLAIM PURSUANT TO FRBP RULE 3001 (e)(2) or (4))

To: (Transferor) M & S Manufacturing Co.
550 E. Main Street
Hudson, MI 49247
Attn: Gene Merillat

The transfer of your claim as shown above, in the amount of **\$55,063.00** has been transferred (unless previously expunged by court order) to:

Amroc Investments, LLC
535 Madison Avenue, 15th Floor
New York, New York 10022
Attn : David S. Leinwand, Esq.

No action is required if you do not object to the transfer of your claim. However, IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN **20 DAYS** OF THE DATE OF THIS NOTICE, YOU MUST:

--FILE A **WRITTEN** OBJECTION TO THE TRANSFER with:

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
ONE BOWLING GREEN, ALEXANDER HAMILTON CUSTOM HOUSE
NEW YORK, NY 10004

--SEND A COPY OF YOUR OBJECTION TO THE TRANSFeree.

Refer to INTERNAL CONTROL No. _____ in your objection.

If you file an objection, a hearing will be scheduled.

IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFeree WILL BE SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.

CLERK OF THE COURT

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, postage prepaid on _____, 2004.

INTERNAL CONTROL NO. _____

Claims Agent Noticed: (Name of Outside Agent) _____

Copy to Transferee: _____

Deputy Clerk